



Claire McCaskill

Missouri State Auditor

March 2006

Sixteenth Judicial Circuit
City of Kansas City,
Missouri

Municipal Division



Office Of
Missouri State Auditor
Claire McCaskill

March 2006

During our audit of the Sixteenth Judicial Circuit, city of Kansas City, Missouri, Municipal Division, we identified the following problems.

During our audit of the Sixteenth Judicial Circuit, city of Kansas City, Missouri, Municipal Division we found some offenders are released from probation without paying restitution. Auditors reviewed 25 restitution cases and noted 11 offenders whose probation expired without full restitution being made on their cases. The unpaid restitution for just these 11 cases totaled approximately \$13,800.

The division's restitution receivable balance at July 5, 2005, was \$1,590,685, but it appears this total is not accurate. During our audit, we identified cases where the amount paid exceeded the amount due, but because of a computer formula error, the cases still show a balance due. These errors could have been detected if the division reconciled the ending restitution receivable balance to the beginning balance, plus new judgments, minus restitution paid.

The restitution report for July 5, 2005, included 9,393 cases, and totaled approximately \$189,000. The city's restitution account balance at this same date was approximately \$38,450, indicating a potential shortage of approximately \$150,550. The difference between the monthly restitution reports and the cash balance has significantly increased since our prior audit. Our audit tests noted significant inaccuracies in the open items balance, indicating the restitution report cannot be relied upon. Additionally, the restitution report includes cases dating back to 1989 that have amounts still due. While this same condition was noted in our prior audit report, the municipal division took no action to resolve this problem.

The court administrator does not prepare a monthly listing of open items (liabilities) for the bond account. At April 30, 2005, the city held bonds totaling \$790,842. This recommendation was made to the court during our last two audits and the municipal division indicated an open items listing would be prepared and reconciled quarterly, but no action has been taken to implement this recommendation.

Court costs were waived on 9 of 110 cases reviewed, although the charges were not dismissed by the court, which violates state law. For several of these nine cases, we noted restitution or fines being assessed and for at least two cases where costs were waived, but fines were still collected by the court.

The audit also includes recommendations related to accounting controls, traffic tickets and summonses, and non-monetary transactions.

All reports are available on our website: www.auditor.mo.gov

YELLOW SHEET

STATE AUDITOR'S REPORT



CLAIRE C. McCASKILL
Missouri State Auditor

Presiding Judge
Sixteenth Judicial Circuit
and
Municipal Judges
Kansas City, Missouri

We have audited certain operations of the city of Kansas City Municipal Division of the Sixteenth Judicial Circuit. The scope of this audit included, but was not necessarily limited to, the two years ended April 30, 2005. The objectives of this audit were to:

1. Review internal controls over significant financial functions.
2. Review compliance with certain legal provisions.

Our methodology to accomplish these objectives included reviewing written policies, financial records, and other pertinent documents; interviewing various personnel of the municipal division, as well as certain external parties; and testing selected transactions.

In addition, we obtained an understanding of internal controls significant to the audit objectives and considered whether specific controls have been properly designed and placed in operation. However, providing an opinion on internal controls was not an objective of our audit and accordingly, we do not express such an opinion.

We also obtained an understanding of legal provisions significant to the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting significant instances of noncompliance with the provisions. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion.

Our audit was conducted in accordance with applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and included such procedures as we considered necessary in the circumstances.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the municipal division's management and was not subjected to the procedures applied in the audit of the division.

The accompanying Management Advisory Report presents our findings arising from our audit of the city of Kansas City Municipal Division of the Sixteenth Judicial Circuit.

A handwritten signature in black ink that reads "Claire McCaskill". The signature is written in a cursive, flowing style.

Claire McCaskill
State Auditor

September 2, 2005 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Kenneth W. Kuster, CPA
Audit Manager:	Todd M. Schuler, CPA
In-Charge Auditor:	Tania Williams
Audit Staff:	Chris Holder
	Alvin Cochren
	Eric Lopata

MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

SIXTEENTH JUDICIAL CIRCUIT
CITY OF KANSAS CITY, MISSOURI
MUNICIPAL DIVISION
MANAGEMENT ADVISORY REPORT –
STATE AUDITOR'S FINDINGS

1.

Restitution

The municipal division does not enforce payment of restitution before releasing an offender from probation, does not reconcile the ending restitution receivable balance to the beginning balance, plus new judgments, minus the amounts paid, and does not reconcile the open items listings to the cash balance of the restitution account. In addition, monies are being held for victims the court cannot locate and monies are due from cases dating back to 1989.

- A. Some offenders are released from probation without paying restitution. We reviewed 25 restitution cases and noted 11 offenders whose probation expired without full restitution being made on their cases. The unpaid restitution for these 11 cases totaled approximately \$13,800. The municipal division does not revoke or extend an offender's probation for failure to pay all restitution owed, even though payment of restitution is a condition of the probation.

Section 559.021, RSMo states restitution to the victim may be included as a condition of an offender's probation. Section 559.036 (3), RSMo states probation may be extended or revoked if the offender violates a condition of probation.

- B. The municipal division does not reconcile the ending restitution receivable balance to the beginning balance, plus new judgments, minus restitution paid. The division's restitution receivable balance at July 5, 2005, was \$1,590,685, but it appears this total is not accurate. During our audit, we identified cases where the amount paid exceeded the amount due, but because of a computer formula error, the cases still indicated a balance due. For example, one defendant owed restitution to two people, \$800 on the first case and \$1,300 on the second case. The defendant paid \$2,100 for both cases; however, the full amount was applied to one case. The system still shows this offender with a balance due of \$1,300, which is overstated. For the cases we tested, the balance due was overstated by approximately \$12,600. Had the reconciliation described above been done, it is likely these types of errors would have been detected.

Monthly reconciliations are necessary to ensure that all accounting records balance, transactions have been properly recorded, and any errors or discrepancies are detected on a timely basis. Complete documentation of the reconciliation should be retained to support conclusions and any corrections made and to facilitate independent reviews.

- C. Monthly listings of open items are prepared for the restitution account; however, the listings are not reconciled with the cash balance and are discarded when the next month's report is generated. In addition, the open items listings contain cases where the amount due cannot be distributed because the victims cannot be located. The restitution report for July 5, 2005, included 9,393 cases and totaled approximately \$189,000. The city's restitution account balance at this same date was approximately \$38,450, indicating a potential shortage of approximately \$150,550. The amount of difference between the monthly restitution reports and the cash balance has significantly increased since 2000. Our test work identified inaccuracies in the open items balance for two cases totaling \$12,300, caused by input or computer formula errors. These errors accounted for at least a portion of the apparent shortage noted above. In addition, we noted approximately \$3,900 being held for 11 cases that cannot be distributed because the court cannot locate the victim. These monies should be distributed in accordance with state law.

To ensure that receipts and disbursements are properly handled and accurately posted to the case files, and that there is sufficient cash to cover all liabilities for open cases, a complete and accurate open-items listing should be prepared monthly and reconciled to the cash balance. Such reconciliations would allow for prompt detection of errors and allow the Court Administrator to determine disposition of any unidentified monies remaining over a period of time. Any amounts remaining that cannot be distributed should be turned over to the state's Unclaimed Property Section in accordance with state law.

- D. The restitution report includes cases dating back to 1989 that have amounts still due. While this same condition was noted in our prior audit report, the municipal division took no action to resolve this problem. Proper follow-up action could include writing off those accounts which are deemed to be uncollectible, after review and approval by the Municipal Judge.

Conditions similar to parts C and D were also noted in our prior report.

WE RECOMMEND the city of Kansas City Municipal Division:

- A. Establish enforcement measures to ensure restitution is fully collected to allow victims to be compensated as order by the court.
- B. Review each case on the restitution report to ensure the information is accurate and reconcile monthly the ending accounts receivable balance to the beginning balance plus new judgments, minus amounts paid.
- C. Reconcile monthly listings of open items to the cash balance, ensure proper follow-up action is taken to disburse monies to the appropriate party, and determine the cause of the potential shortage in this account. If the victims cannot be located, these amounts should be disposed of in accordance with state law.

- D. Review any available collection options remaining for these past due accounts, and, if determined uncollectible, consider writing off those accounts.

AUDITEE'S RESPONSE

The Court Administrator provided the following response:

We concur with the recommendations. We will investigate collection efforts other than the ones we currently employ and document the efforts made to contact persons who are owed restitution. We will investigate redevelopment of our restitution programs to include accounting processes not currently in the program. We will create manual processes to balance receipts and disbursements on a monthly basis. We will begin to document the undeliverable restitution payments and process them according to state law. We have begun discussion with municipal judges to resolve old accounts that are currently in warrant status.

2. Accounting Controls and Procedures
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Cash drawer overages and shortages are not investigated and/or documented by the head cashier's office, and monthly account reconciliations are not performed by the court to ensure the receipts, disbursements, and cash balances for the court accounts held by the city are accurate.

- A. While a daily reconciliation of the composition of receipt slips to amounts transmitted to the head cashier's office is performed for each cashier, overages and shortages are not always investigated and/or documented.

To ensure all receipts are properly accounted for, differences between the amount transmitted to the head cashier and itemized receipt slips issued should be investigated and the resolution should be documented.

- B. Monthly reconciliations of the activity for the circuit court cost, bond, and restitution accounts have not been performed since April 2004. All municipal court receipts are deposited into a city bank account and posted to one of these three accounts. To ensure the amounts received are posted to the proper city account, a monthly reconciliation of the receipts, disbursements, and cash balances for each account is to be performed by the court's internal audit section. These reconciliations were performed until April 2004, when the city changed computer systems, at which time the internal audit section indicated they lacked the passwords to access the data to perform the reconciliations.

Complete and accurate account reconciliations are necessary to ensure accounting records are in agreement with the city, and errors or discrepancies are detected and corrected timely.

WE RECOMMEND the city of Kansas City Municipal Division:

- A. Investigate and resolve overages and shortages and document the reason for these discrepancies in the cashier's daily reports.
- B. Prepare monthly account reconciliations for the municipal division's accounts held by the city.

AUDITEE'S RESPONSE

The Court Administrator provided the following response:

We concur with these recommendations and will begin documenting the overages and shortages more completely than we do at present. We are now performing the monthly reconciliations to the municipal division accounts held by the city.

3. Bond Account Open Items

The court administrator does not prepare a monthly listing of open items (liabilities) for the bond account. At April 30, 2005, the city held bonds totaling \$790,842. Monthly listings of open items are necessary to ensure proper accountability over open cases and to ensure monies held in trust by the city are sufficient to meet liabilities. While this recommendation was made to the court during our last two audits and the municipal division indicated a open items listings would be prepared and reconciled quarterly with the cash balance held by the city, no action has been taken to implement this recommendation.

WE AGAIN RECOMMEND the city of Kansas City Municipal Division prepare monthly listings of open items for the bond account and reconcile these listings to the cash balance.

AUDITEE'S RESPONSE

The Court Administrator provided the following response:

We concur with the recommendation and will prepare the recommended reports.

4. Traffic Tickets and General Ordinance Summonses

Court costs were waived on some cases in violation of state law, traffic tickets and summonses are not always signed by the Prosecuting Attorney, and approval for amended or nolle pros tickets was not always documented. In addition, neither the police department nor the court accounts for the numerical sequence and ultimate disposition of

all traffic tickets and summonses issued, and some court records, including tickets selected for testing, could not be located by court personnel.

- A. Court costs, such as Crime Victim's Compensation (CVC), Law Enforcement Training (LET), and Peace Officer Standards and Training Commission (POSTC) were waived on some cases where the charges were not dismissed by the court, which violates state law. Costs were waived by the judge on nine of 110 cases reviewed, although the charges were not dismissed as required by state law. The Presiding Municipal Judge stated that if the court is convinced that a person cannot pay a fine or court costs, the imposition of such fine or court costs followed by a work-off confinement to enforce the order is unconstitutional. We saw no documentation for these nine cases where a means test was performed to determine a defendants' ability to pay, and nothing was documented to indicate the judge hearing these cases determined the defendant was indigent. In fact, on one case, the costs were waived but restitution was ordered, and for another, costs were waived, but a fine of \$150 was assessed and later a \$30 collection fee was added. For two other cases, costs were waived, but fines totaling \$350 were assessed and collected.

Section 595.045 and 590.140, RSMo, requires these fees be charged on all court cases for violations of municipal ordinances, except for cases dismissed by the court.

- B. Traffic tickets and summonses paid at the violation bureau (VB) are not signed by the Prosecuting Attorney and several tickets we tested which were heard in court were also not signed. In addition, the Prosecuting Attorney did not initial or sign several tickets which were amended or were nolle pros (not prosecuted).

Rule 23.01 (a) of the Missouri Rules of Criminal Procedure states the indictment or information for misdemeanors or felonies shall be in writing, signed by the prosecuting attorney, and filed in the court having jurisdiction of the offense. Rule 19.08 of these same rules requires infractions to be subject to the same procedures as the prosecution of misdemeanors. To ensure the proper disposition of all cases has been entered in the court records, the Prosecuting Attorney should sign or initial all tickets and summonses paid at the VB or heard in court and all amended or nolle pros tickets, indicating his approval.

- C. Neither the police department nor the municipal division has adequate procedures to account for traffic tickets or summonses issued and their ultimate disposition. Approximately 341,000 and 343,000 tickets (traffic and summonses) were issued and processed by the court during the fiscal years ended April 30, 2005 and 2004, respectively. Both the municipal division and the police department had a system to maintain a numerical record and final disposition of tickets and summonses assigned to the police department and other city departments until March 2004. Apparently, due to errors and the wrong sequence of tickets being entered into the system when tickets were ordered, the reports now generated are not accurate.

Prior to March 2004, although a system was in place to track the numerical sequence of tickets and summonses, no one adequately accounted for the numerical sequence of traffic tickets and summonses issued.

Without a proper accounting for the numerical sequence and ultimate disposition of all traffic tickets and summonses, the police department, other city departments, and the court cannot be assured all traffic tickets and summonses issued are properly submitted to the court for processing, properly voided, or nolle pros.

- D. Procedures for maintaining municipal division records need improvement. Municipal division personnel had difficulty locating some records and never did locate some ticket copies, ticket assignment records, and receipt slips. The records were stored in multiple locations, and often lengthy searches were required to locate the information needed. During the audit, 7 tickets selected for review could not be located. Since the tickets and supporting documentation could not be reviewed, we could not determine if the disposition of these tickets was properly reflected in the court's records.

Supreme Court Rule No. 8 requires that all financial records be maintained for five years or upon completion of an audit. Retention of applicable records are necessary to properly account for the municipal division's financial activity.

A condition similar to part B was also noted in our prior report.

WE RECOMMEND the city of Kansas City Municipal Division:

- A. Assess court costs in accordance with state law.
- B. Require the Prosecuting Attorney to sign all applicable tickets and summonses, including tickets which have been amended or nolle pros.
- C. Work with the police department and other city departments to ensure records are maintained to account for the numerical sequence and ultimate disposition of all traffic tickets and summonses issued.
- D. Ensure that division records are organized more efficiently and appropriately retained as required by court rules.

AUDITEE'S RESPONSE

The Court Administrator provided the following response:

- A. *The judge who waived costs on cases where he had levied a fine has retired. This is not a regular practice of the current judges of the Municipal Division.*

B. *The City Prosecutor does not agree with this recommendation and will prepare a response that will be forwarded to your office.*

C&D. *We agree with these recommendations and will work on solutions that will improve our compliance with same.*

AUDITOR'S COMMENT

B. The City Prosecutor did not provide a response to our office related to this recommendation.

5. Non-Monetary Transactions

Duties related to non-monetary transactions are not segregated, some non-monetary transactions were not approved by the judge, and some transactions posted to the system lacked supporting documentation.

A. Duties related to non-monetary transactions are not segregated. The court cashiers are authorized to post non-monetary transactions as well as receive payments. In addition, audit department personnel receive and post mail-in payments and are authorized to post non-monetary transactions. Non-monetary transactions are basically any transaction where money is not received but credit for payment is given, such as community service, time served in jail, or a waiver of fines and/or costs by the judge. There is no oversight of these non-monetary transactions to ensure these transactions are properly authorized. Controls over these type transactions would be improved if someone independent of receiving and posting monetary transactions would post non-monetary transactions approved by the judge.

Internal controls should provide a reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of posting non-monetary transactions from receipting and recording monetary transactions. If proper segregation of duties cannot be achieved, at a minimum, there should be a documented supervisory review of non-monetary transactions.

B. Non-monetary transactions were not always authorized by a judge and supporting documentation for some non-monetary transactions was not available. We tested 25 non-monetary transactions and found three instances where non-monetary transactions were entered into the system without documented authorization from the judge, and five instances where supporting documentation for the non-monetary transaction was not attached to the ticket and could not be located by the court.

Due to the risk of fraud associated with non-monetary transactions and the lack of segregation of duties noted in part A above, documented approval by the judge hearing the case should be obtained before any non-monetary transactions are posted to the system. In addition, all non-monetary transactions posted to the system should be supported by adequate documentation to ensure the transaction occurred and is properly reflected in the case files.

WE RECOMMEND the city of Kansas City Municipal Division:

- A. Adequately segregate the duties of posting non-monetary transactions and receiving and posting monetary payments to the court. If segregating duties is not possible, at a minimum, there should be a documented supervisory review of all non-monetary transactions posted.
- B. Ensure the Municipal Judge documents his approval for non-monetary transactions and require that adequate supporting documentation be provided before the transaction is applied.

AUDITEE'S RESPONSE

The Court Administrator provided the following response:

A&B. We concur with the recommendations. These will be accomplished through the implementation of the new Case Management System.

FOLLOW-UP ON PRIOR AUDIT FINDINGS

SIXTEENTH JUDICIAL CIRCUIT
CITY OF KANSAS CITY, MISSOURI
MUNICIPAL DIVISION
FOLLOW-UP ON PRIOR AUDIT FINDINGS

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by the city of Kansas City Municipal Division on the applicable findings in the Management Advisory Report (MAR) of our prior audit report issued for the three fiscal years ended April 30, 2000. The prior recommendations which have not been implemented, but are considered significant, are repeated in the current MAR. Although the remaining unimplemented recommendations are not repeated, the municipal division should consider implementing those recommendations.

1. Restitution

- A. A monthly listing of open items (liabilities) was not reconciled to the cash balance in the city's restitution account. The city's restitution account balance at October 31, 2000, was approximately \$34,650, indicating a shortage of approximately \$58,350. Nine cases totaling \$4,619 out of the 25 cases reviewed had not been disbursed according to the restitution report, with some amounts held as long as nine years. The municipal division had taken no follow up action to determine which cases were affected or to make the necessary corrections.
- B. The restitution report included cases dating back to 1989 that had amounts still due.
- C. Four cases on the restitution report showed the amount received was more than the amount ordered to be paid and there was still an amount due. As a result, the balance due on the restitution report was overstated.

Recommendation:

The city of Kansas City Municipal Division:

- A. Reconcile monthly listings of open items to the cash balance and ensure proper follow-up action is taken to disburse monies to the appropriate party.
- B. Consider writing off those accounts which are deemed to be uncollectible.
- C. Ensure the restitution report listing is accurate.

Status:

Not implemented. See MAR finding number 1.

2. Bond Account Open Items

The court administrator did not prepare a monthly listing of open items (liabilities) for the bond account.

Recommendation:

The city of Kansas City Municipal Division prepare monthly listings of open items for the bond account and reconcile it to the cash balance.

Status:

Not implemented. See MAR finding number 2.

3. Warrants

The court issued bench warrants to defendants who missed their first court appearance or did not pay their fine. The municipal division did not provide documentation that these warrants were specifically authorized by a municipal judge as required.

Recommendation:

The city of Kansas City Municipal Division ensure warrants are signed by the judge or by the court administrator, only when directed by the judge for a specific warrant.

Status:

Implemented.

4. General Ordinance Summonses

Both the municipal division and police department maintained a numerical record of summonses assigned to the police department and other departments; however, no record was kept to account for the numerical sequence of summonses issued and their ultimate disposition.

Recommendation:

The city of Kansas City Municipal Division work with the police department and other city departments to ensure records are maintained to account for the numerical sequence and ultimate disposition of all summonses.

Status:

Not implemented. See MAR finding number 4.

5. Accounting Controls

The court collected fines and court costs through the violation bureau (VB), during court, and through the mail and lockboxes. The method of payment was not consistently noted on the receipt slips. In addition, there was no independent comparison of the composition of receipt slips issued to the composition of bank deposits.

Recommendation:

The city of Kansas City Municipal Division properly indicate the method of payment on the receipt slips, and reconcile total cash, checks, and money orders received to bank deposits.

Status:

Implemented.

6. Traffic Tickets

Traffic tickets and summonses paid at the VB were not signed by the Prosecuting Attorney.

Recommendation:

The city of Kansas City Municipal Division require the Prosecuting Attorney to sign all applicable tickets and summonses.

Status:

Not implemented. See MAR finding number 4.

7. Monthly Reports

The municipal division did not file a monthly report of all cases heard in court with the city.

Recommendation:

The city of Kansas City Municipal Division prepare monthly reports of court actions and file these reports with the city in accordance with state law.

Status:

Partially implemented. The court submits a monthly report to the City Clerk's office that indicates how many total tickets were issued, how many tickets were paid at the VB, how many tickets were docketed, how many tickets had dispositions, how many were dismissed, and how many warrants were issued. Section 479.080.3, RSMo, states that

the report should include defendant's names, fine imposed, and the amount of court costs. Although not repeated in the current MAR, our recommendation remains as stated above.

8. Computer Controls

- A. Employees were given passwords to allow them to access the municipal division's computer system. We noted the municipal division did not periodically review employee access to computerized data and computer programs.
- B. On-line changes, such as changes to traffic ticket information and payment histories, can be made to the case records on the computer system. A report was generated showing changes made by only one of the programs used to change case records. A report showing all changes to case records was not prepared.

Recommendation:

The city of Kansas City Municipal Division:

- A. Periodically review employee access to computer systems.
- B. Generate reports of all on-line changes to case records. These changes should be reviewed for propriety by supervisory personnel and the review should be adequately documented.

Status:

- A. Implemented.
- B. Partially implemented. While a report of all on-line changes is still not generated, the court has improved internal controls over payment changes that can be made to the system. Currently, only supervisors have password access to make payment changes to the system. Although not repeated, we recommend the court continue to limit access to case payment histories to those who have access to cash.

HISTORY, ORGANIZATION, AND
STATISTICAL INFORMATION

SIXTEENTH JUDICIAL CIRCUIT
CITY OF KANSAS CITY, MISSOURI
MUNICIPAL DIVISION
HISTORY, ORGANIZATION, AND
STATISTICAL INFORMATION

The city of Kansas City Municipal Division is one of the sixteen municipal divisions within the Sixteenth Judicial Circuit, which consists of Jackson County. The Honorable Joseph H. Locascio serves as Presiding Judge.

The municipal division is governed by Chapter 479, RSMo and by Supreme Court Rule No. 37. Supreme Court Rule No. 37.49 provides that each municipal division may establish a violation bureau (VB) in which fines and costs are collected at times other than during court and transmitted to the city treasury.

Operating Costs

The operating costs and court salaries of the municipal division are paid by the municipality.

Organization

The city of Kansas City Municipal Division includes eight municipal judges. Seven of the judges hear cases on a full-time basis which include traffic violations and general ordinance violations. One judge is assigned to the Housing Court and hears cases on a part-time basis which arise under ordinances concerning residential and nonresidential property.

The municipal judges are appointed by the City Council from candidates selected by a bi-partisan judicial commission. Each judge is initially appointed to a four-year term and is retained in office every four years on a "yes" or "no" public vote by the registered voters of the city. Each year the judges "En Banc" select one of their members to serve as presiding judge.

The Court Administrator is responsible for the general record-keeping and accounting functions of the municipal division. Fines, court costs, bonds and restitution are deposited directly to the city treasury daily. Court is held Monday through Thursday and on Friday mornings, except for the Housing Court which is held each Thursday and Friday. In addition, judges can schedule special sessions on Friday afternoons. A VB has been established to receive payment of fines and court costs at times other than during court.

Personnel

Municipal Judge, Division 201	Michael R. McAdam
Municipal Judge, Division 202	Joseph H. Locascio
Municipal Judge, Division 203	Leonard S. Hughes III
Municipal Judge, Division 204	John B. Williams
Municipal Judge, Division 205	Marcia K. Walsh
Municipal Judge, Division 206	James M. Reed

Municipal Judge, Division 208
Municipal Judge, Division 209
Court Administrator

Elena M. Franco
A. Wayne Cagle, Jr.
Bernard E. Schneider

As of April 30, 2005, the division employed approximately 78 individuals.

Financial and Caseload Information

	Year Ended April 30,	
	2004	2005
Receipts	\$ 20,239,448	17,883,097
Number of Tickets		
Traffic	314,873	313,093
General	28,816	27,912
Total	343,689	341,005